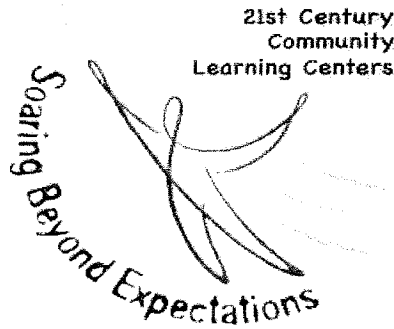




21stCCLC Fiscal Review/Management

1. The objective of the review is to provide a fiscal monitoring system and assistance to 21st Century Community Learning Centers Learning Program (21st CCLC) community based, faith based organization grantees, and LEA's.
2. The budget must be clearly defined in the detailed accounting ledger. If a numbering system is used it must align with the budget approved by the Indiana Department of Education. ex: 100 - Salaries, 200 - Supplies, etc.
3. All 21st CCLC funds must be expended as per grant approval. **All budget modifications must have approval by the Indiana Department of Education before any adjustments are made to the overall budget. Please be reminded that the overall grant amount may not be exceeded. The grantee must provide documentation of overage and how it will be paid.**
4. Consumable vs. Non-Consumable items - A consumable item, Supplies, is an item that will be used within the grant period. Examples would be paper, pencils, etc. A non-consumable item, Capital Outlay, would be cameras, computers, etc.
5. **A monthly balance of no more than 10% cash on hand is allowable during all grant periods. *This should be considered when the grantee is requesting the timing of 21st CCLC funds from IDOE.**
6. A spreadsheet may be maintained by the grantee but a detailed accounting ledger will be required for the fiscal review purposes for all CBO's/FBO's. LEA's will receive an audit from the State Board of Accounts, which information will be relayed to IDOE (21stCCLC) and followed up with if needed.
7. At the end of the grant period an interim report will be requested. (Cohort 4) At this time all purchase orders should be issued and the grant should be closed. The only activity at this point should be the payment of claims incurred prior to the end of grant period.
8. The state will request a final report (Cohort 4) after the end of the grant period. The final report normally is due a few months after the interim report to finalize all expenditures and outstanding PO's. At this time a detailed accounting of your receipts and expenditures will be required for the grant period accompanied by the final report. (CBO's/FBO's only) This will be used for fiscal review of your grant activities.
9. **There are no carryover funds with this grant. All unexpended funds will be used to fund the following years grant. An example: If you have \$10,000.00 remaining in the current grant and your next grant is for \$100,000.00 you will only receive \$90,000.00 from the Indiana Dept. of Education for your next grant period. The \$10,000.00 remaining from your current grant will be deducted from any money due for the next grant period.**
10. All reports (original copies) will be forwarded to Dre Knox at the Indiana Dept. of Education, Office of Integrated Services, 151 West Ohio St, Indianapolis, IN 46204.



ITEMS NEEDED FOR REVIEW 21stCCLC

- A grant report will be required to be completed for both the mid-year and year-end review. This report should include both the budget and actual amounts for each category of expense (personnel, travel, supplies, etc.).
- A cash flow spreadsheet will be needed for all reviews. This spreadsheet should indicate receipts and expenditures by month. A monthly cash balance should also be shown on this spreadsheet.
- A detailed list of expenditures by account will be needed. This detailed list should agree to the year-end grant report that you prepare.
- It must be possible to track the expenditures per the approved grant. A chart of accounts should be provided. This report should serve as a reconciliation to show how the totals on the grant reports tie to the individual expense account detail requested above. If a numbering system is utilized please indicate the number assigned to each category of the approved grant. An example would be 100 – Personnel, 200 – Fringe benefits, etc.
- Please indicate the accounting procedure used. Spreadsheets are most helpful but should not be substituted for copies of the accounting records. If there are multiple sites copies of their claim should be submitted. At this time only the cover sheet is required. If additional information is needed you will be contacted.

21st Century Community Learning Centers Program

Indiana Department of Education

151 W. Ohio St.

Indianapolis, Indiana 46204

APPROVED GRANT AMOUNT \$ (a)**NAME:****21 CENTURY COMMUNITY LEARNING CENTERS PROGRAM****INTERIM REPORT OF EXPENDITURES****PROJECT PERIOD: June 1, 2010 - May 31, 2011**

Budget Categories	Current Approved Budget	Total Amount Expended
Personnel		
Fringe Benefits		
Travel		
Equipment		
Supplies		
Contractual		
Other		
Total Direct Costs		
Indirect Cost		
Training Stipends		
Total Costs		(b)

Cash received for 21st Century Learning Center Program _____ (a)

Cash Expenditures for 21st Century Learning Center Prog. _____ (b)

Cash balance ("a" less "b") _____

We certify that to the best of our knowledge and belief the above report accurately reflects fiscal transactions of this project. We also certify that all funds were spent as requested and approved on the original application, unless otherwise amended.

Date_____
Fiscal Officer's Signature_____
Grant Authorized Signature

Submit one copy of this report between now and June 1, 2011.

***Please note there are no carry-over funds.**

21st Century Community Learning Centers Program
Indiana Department of Education
151 W. Ohio St.
Indianapolis, Indiana 46204

APPROVED GRANT AMOUNT \$

(a)

Name:

**21 CENTURY COMMUNITY LEARNING CENTERS PROGRAM
FINAL REPORT OF EXPENDITURES
PROJECT PERIOD: June 1, 2010 - May 31, 2011**

Budget Categories	Approved Current Budget	Total Amount Expended
Personnel		
Fringe Benefits		
Travel		
Equipment		
Supplies		
Contractual		
Other		
Total Direct Costs		
Indirect Costs		
Training Stipends		
Total Costs		(b)

Cash received for 21st Century Learning Center Prog.	\$0.00	(a)
Cash Expenditures for 21st Century Learning Center Prog.	\$0.00	(b)
Cash balance ("a" less "b")	\$0.00	
Encumbrances by May 31, 2011 (Current Grant Cycle)	0	

We certify that to the best of our knowledge and belief the above report accurately reflects fiscal transactions of this project. We also certify that all funds were spent as requested and approved on the original application, unless otherwise amended.

Date

Fiscal Officer's Signature

Grant Authorized Signature

Submit one copy of this report between now and TBD (approx. 6/1/2011)

All funds must be spent or encumbered by June 1, 2011.

*****Please note there are no carry-over funds.**

Indiana Department of Education
Contact Name for IDOE: Emily Garoffolo
151 West Ohio Street
Indianapolis, IN 46204-2798
Phone: 317-232-6610

Fund: 6600 Series

Receipt: 4990

CFDA #

If Applicable 84.287C

Program Grant Name:

21st Century Community Learning Centers

Cash Request

Grantee Name: _____

CORP #: _____

Request Date: _____

ALLOCATION: _____

Project Period: April 1, 2010 – May 31, 2011

2010

January	\$ N/A
February	\$ N/A
March	\$ N/A
April	\$ N/A
May	\$ N/A
June	\$
July	\$
August	\$
September	\$
October	\$
November	\$
December	\$

Total \$

2011

January	\$
February	\$
March	\$
April	\$
May	\$
June	\$ N/A
July	\$ N/A
August	\$ N/A
September	\$ N/A
October	\$ N/A
November	\$ N/A
December	\$ N/A

As pursuant to the Cash Management Improvement Act of 1990, we hereby certify that procedures have been put into place, which minimize the time elapsing between receipt of funds requested above and their subsequent disbursement. (If applicable to the program)

Approved: _____

Treasurer/Fiscal Officer's Signature

Date

Treasurer's Name: _____

Business Address: _____

City & Zip Code: _____

Business Telephone: _____

Business Fax: _____

Email: _____

INDIANA DEPARTMENT OF EDUCATION

**Budget Information
21st Century Community Learning Centers Program**

Name of Organization:

Cohort () Request Year ()

Total Amount:

Date of Request:

BUDGET SUMMARY

Budget Categories:	Original	Request (Modifications) Budget (+, -)	Total	
1. Personnel				
2. Fringe Benefits				
3. Travel				
4. Equipment				
5. Supplies				
6. Contractual				
7. Other				
8. Total Direct Costs (lines 1-7)				
9. Indirect Costs				
10. Training Stipends				
11. Total Costs (lines 8-10)				

Authorized Signature & Date

IDOE Approval Signature & Date



Budget Categories

1. **Personnel** – Salaries of full and part time staff paid by 21stCCLC funds
2. **Fringe Benefits** – Taxes, health and dental insurance, disability, paid vacations, etc.
3. **Travel** – Students transportation costs; In-state and Out-of-State travel for staff – airfare or mileage, per diem, lodging, registration costs.
4. **Equipment** – these are itemized in your application
5. **Materials and Supplies** – these are itemized in your application
6. **Contractual** – costs of outsourcing to service providers – program providers, EZReports data collection costs, evaluation costs, etc.
7. **Other** – direct expenses not covered under items 1-6 such as postage, communications, reproduction, etc.
8. **Total Direct Costs** – Sum of Items 1-7.
9. **Indirect Costs** – For school districts, the rate is determined by the Department of Education and State Board of Accounts (see <http://doe.state.in.us> click on NCLB). For grantees that are community-based organizations, public/private organizations, etc., the indirect cost rate (unrestricted) of the partner school district as determined by the IDOE and State Board of Accounts.
10. **Training Stipends** – staff training related stipends. Training stipends are not included when calculating indirect costs.
11. **Total Costs** – sum of Items 8 – 10

21stCCLC funds cannot be used to support the purchase of facilities or new construction.



Indiana Department of Education

SUPPORTING STUDENT SUCCESS

ELECTRONIC FUNDS TRANSFER NOTICE

For

An electronic funds transfer has been made to your organization's/school corporation's bank account on November 7, 2009, representing distribution for the **21st Century Community Learning Centers Program (21stCCLC)** in the amount(s) stated below as grantee for the following:

21STccle Cohort 4	TOTAL
\$41,000.00	\$41,000.00

See attached slip from the Office of the Auditor of the State of Indiana.

CFDA # 84.287C
Fund 6660 Series
Receipt 4990

Funds Received from:
United States Department of Education
21st Century Community Learning Centers Program
PR Award #S287C020014

State Contact:
Dre' Knox
Indiana Department of Education
Office of Integrated Services
317-232-6986

MISCELLANEOUS

Fiscal Requirements

Supporting documentation for expenditures is required for all funding methods. Examples of such documentation include: invoices with check numbers verifying payment, and/or bank statements; all or any of which must be available upon request.

Allowable Expenses:

Project funds must be used for activities that directly support the accomplishment of the project purpose, priorities, and expected outcomes. All expenditures must be consistent with applicable state and federal laws, regulations, and guidance.

Unallowable Expenses:

Project funds may not be used to supplant existing programs and/or funding.

Examples of Unallowable Expenditures:

- Preparation of the Proposal
- Pre-Award Costs
- Entertainment, Refreshments, Snacks: A field trip without the approved academic support will be considered entertainment. End-of-year celebrations or food associated with parties or socials are non-allowable expenditures.
- Un-approved out-of-state or overnight field trips, including retreats, lock-ins, etc.
- Incentives (e.g. plaques, trophies, stickers, t-shirts, give-aways)
- Promotional or Marketing Items (e.g., Flags, banners)
- Decorative Items
- Purchase of facilities or vehicles
- Land acquisition
- Furniture
- Capital Improvements, Permanent Renovations
- Supplanting federal, state or local funds (e.g., using grant dollars to fund summer school classes previously offered and paid for by district or other funds)
- Direct charges for items/services that the indirect cost rate covers
- Dues to organizations, federations or societies

ARE THE BUDGET ITEMS

\$ Allowable- Either permitted or not specifically prohibited

\$ Allocable- Necessary for project success

\$ Reasonable- Costs that would be incurred by a “prudent” person

THE PRUDENT PERSON

- \$ Weighs decisions carefully**
- \$ Tracks all expenditures**
- \$ Complies with federal guidelines**
- \$ Acts in the best interest of the project**

COST MATCHING/SHARING

Required or Voluntary

\$ Honor commitments made in application

\$ Primary grantee tracks ALL matching